Bonnie:

February 28, 1995

Concerning the David O. Hinckley water right, the following new account needs to be created in his name on the Lower Jordan River Distribution System (28-)

David O. Hinckley 3500 North 2000 West Salt Lake City, Utah 84116 Ph. 595-6339 Water Right 59-3307 Units = 15.00

The units for this new account were calculated as per ratio of a previous account 28-13 which has 15.96 units and 45.60 acres. Based upon this ratio, I calulate the units for the 15.0 cfs right and 91.45 acres under 59-3307 to be 15.00.

The account 28-15 in the name of First Interstate Bank - Trustee for Jane Barthelmess should remain as entered.

Thanks, John L.

John L.

Lower Jordan